ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date_

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Chizal S. Fontenot, CPA James L. Nicholson, Jr., CPA G. Kenneth Pavy, II, CPA Michael A. Roy, CPA Lisa Trouille Manuel, CPA Dana D. Quebedeaux, CPA



John S. Dowling, CPA 1904-1984 John Newton Stout, CPA 1936-2005

Retired

Harold Dupre, CPA 1996 Dwight Ledoux, CPA 1998 Joel Lanclos, Jr., CPA 2003 Russell J. Stelly, CPA 2005

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of St. Landry Community Services, Inc. Opelousas, Louisiana

We have audited the accompanying statements of financial position of St. Landry Community Services, Inc. (a nonprofit organization) as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of St. Landry Community Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Landry Community Services, Inc., as of June 30, 2010 and 2009, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 13 and 14 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Opelousas, Louisiana

March 31, 2011

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA STATEMENTS OF FINANCIAL POSITION JUNE 30, 2010 AND 2009

			ASSETS Cash and cash equivalents Accounts receivable	Salary advance Grants receivable Due from other funds	Total current	Office furniture and equipment, net	3085E	Total assets	LIABILITIES AND NET ASSETS	LIABILITIES Cash overdraft	Accounts payable Wages payable	Payroll withholdings payable	Unemployment payable Due to other funds	Lesa Carrerii. Espirties	NET ASSETS Unrestricted. undersgnated. Temporarily restricted	Total net assets (deficit)	Total labilites. and net assets
	8	2010	\$31,144	106,295	137,439	2,151	2,151	139,590		, 49	12,080	286	40.281	98.479	41,111	41,111	139,590
	21" CCLC	2009	\$ 25,163	3,736	63,481	3,273	3.273	66,754		₩	13,053	1,149	31.410	45,612	21.142	21,142	66,754
	Aooro	2010	\$9,967	272	10,239	8,108	6,106	16,345		us us	1 6	•	7,831	7,931	8. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4. 4.	8.414	16,345
	State Appropriation	2008	· «	36.806	36,809	,	•	36.809		\$ 32.537	4,418	84	6,405	43,408	(98.8)	(6,599)	36,809
	PROJEC	2010	•		•						, ,	•		•		1	*
TEMPORA	T BART	2010 2009	, , 69		•	7,883	7,883	7.883		\$ 678	• •	•	. 944	2,322	10 00 00	5,561	7,883
TEMPORARILY RESTRICTED	AS	2010	, , ₩			- 1				. ده		•	,	*	, .		, constitution of the second
RICTED	SAVE	2009	\$ 26,202		26.202	813	813	27,015		·	6,048	•	6,195	12,241	14.774	14,774	27,015
	SONS AND	2010	, , (9	1,736	1,738	2,561	2.561	4,297		<i>ب</i>		•	1,186	1,186		3,111	4.297
	SAVE OUR SONS AND DAUGHTERS	2009	\$ 31,412 57	; ' ' '	31,469	7,204	7,204	38.673		·	857	•	6,378	7,334	31.339	31,339	38.673
	, AIM	2010	\$ 20,269	47,390	62,659	١		62,659				4		•	62,659	67,659	67,859
	5	5003	\$ 31.888	52,032	83,920		•	83,920			, ,	٠	• ,	•		83,920	83,920
	TOTAL (MEMORANDUM ONLY)	2010	\$ 61,380	106,295 49,398	217.073	10,618	10,818	227,891			12.960 45.552	286	49.398	107,596	120.295	120,295	227,891
	TAL SUM ONLY)	2009	\$ 114,665	3,736 71,388 52,032	241,881	19,173	19,173	261,054		\$ 33,215	24,374	1.197	52,032	110,917	150,137	150,137	261,054

The accompanying notes are an integral part of these financial statements.

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ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA STATEMENTS OF ACTIVITIES – TEMPORARILY RESTRICTED FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	7	1	ST/	STATE	ļ	!	į	:	SAVE OUR	SAVE OUR SONS AND		3
	בויי מכוכ	270	APPROP	APPROPRIATION	PROJECT BAR	BAK	SAVE II	יני ני	DAU.	DAUGHIERS	Aumin	
	2010	5009	2010	5000	2010	5003	2010	2003	2010	2003	2010	2009
REVENUES AND OTHER SUPPORT												
TANF Grant	•		•		, •?	•9	, 49	s)	,	32,696		,
21st Century Grant	462,380	76,822	•	•	,	٠	•	•	•	•	•	•
State appropriation	•	•	٠	258,400	1	,	•	•	•	•	•	•
Donation revenue	1,150	•	1,550		•	•	٠	•	1	•	٠	6,469
Edu Com grant	•	•	•	1,000	•	•	٠	ı	٠	•	•	•
Miscellaneous	10,130	•	7,571	240	•	٠	•	247	1	208	•	286
Interest		•	•	•	•	8	٠	٠	•	•	281	8
Total revenues and other support	473,660	76,822	9,121	259,640		89	-	247		32,902	-F&	7,118
EXPENSES												
Administrative												
Personnel - salanes	114,656	20,056	8,230	109,052	٠	٠	٠	•	,	7,584	3,850	•
Personnei – fringe benefits	9,300	1,535	167	9,137	•	٠	٠	•	•	1,257	2	•
Telephone	2,105	•	207	2,475	•	•	•	•	,	782	ğ	•
Rent	4,168	•	٠	4.500	•	t	•	•	•	450	1,232	•
Utilities	2,999	19	•	3,431	•	•	•	•	•	658	203	•
Accounting/audit	3,000	,	,	7.500			•	2,800	*	200	•	•
Supplies	•	٠	•	4,431	•	•	•	•	٠	1	•	•
Travel	3,821	2,332	٠	867		•	•	200	1	116	•	•
Total administrative	140,048	23,942	9,204	141,393				3,300		11,547	5,955	
Direct Services												
Salaries	•	•		60,344	•	•	•	•	•	11,474	•	•
Fringe benefits	•	•		5,056	•	,	•	•	1	1,902	•	•
Contract labor	267,624	17,859	,	19,425	•	•	•	•	,	3,222	7,608	•
Classroom supplies	5,606	5,074	292	5,883	٠	•	•	6,766	•	7,368	98	,
Bus driver mileage	24,171	4,531	٠	10,473	•	•	•	791	•	11,357	•	•
Incentive/hospitality	•	•	•	1,000	•	•	•	1	•	•	•	•
PAX TV expense	•	•	•	300	•	•	٠	•	•	•	•	•
Printing, postage	8	٠	•	250	•	•	•	,	•	126	•	,
Depreciation	1,122	8	2,591	•	•	2,341	•	250	4,643	9,852	•	•
Janitoriel	2,200	٠	•	•	٠	•	•	•	•	•	•	•
Donation expense	12,724	•	•	7,504	•	9	•	1	1	•	•	•

Continued on next page. The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC.
OPELOUSAS, LOUISIANA
STATEMENTS OF ACTIVITIES - TEMPORARILY RESTRICTED - CONTINUED
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

SONS AND	2009 2010	 	\$ 879 \$	667	3,455	•	. 2,305	1,037	56.248 10,587	67,795 16,542	(34,893) (16,261)	, ,	•	(34,893) (16,261)	66,232 83,920		31,339 67,659
SAVE OUR SONS AND	2010 200		en en	215	•	•	•	•	4,858	4,858	(4,858)	(23,370)	(23.370)	(28,228)	31,339	•	3,111
:	2003		₩.		•	•	•	•	7,807	11,107	(10,860)	• 1	•	(10,860)	27,502	(1,868)	14,774
į	2010 X		, 49	• •	•	•	•	•	• •	'	a de la constantina del constantina de la constantina de la constantina de la constantina del constantina de la constant	. (14,774)	(14,774)	(14.774)	14,774	•	١
1	2010 2009	Ì	•		•	•	•	•	2,347	2,347	(2.278)	• •	,	(2,278)	9,707	(1,868)	5,561
į	2010 2010		· •	• •	•	•	•	•	'	,	4	(5,561)	(5,561)	(5,561)	5,561	•	
E	2003		\$ 1,230	. ,	3,401	1,940	35	3,686	124,846	266,239	(6,599)			(6,599)	,		(6,599)
STATE	2010 2009				•	٠	2,357	•	5,240	14,444	(5,323)	20,336	20,336	15,013	(6,599)		8,414
	Į	; 1	200		8			,	ا ا		ŀ	:				1	
(2003		69		3,480				31,738	55,680	21,142	4 4	•	21,142	•	•	21,142
i i	2010 2009	 		, 140	7,847 3,41	1,940	2,472	3,000	337,012 31,73	477,060 55,680	(3.400) 21,142	23,369	23,369	19,969 21,142	21,142		41,111 21,142

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	1		STATE	ile					SAVE OUR SONS AND	SONS AND		
	21" CCC	ပင	APPROPRIATION	RATION	PROJE	PROJECT BART	SAVE	۳ =	DANCE	DAUGHTERS	ABAIM	2
	2010	2009	2010	2008	2010	5008	2010	2008	2010	8002	2010	2008 2008
CASH FLOWS FROM OPERATING ACTIVITIES												
Cash received from grants	\$ 390,667	\$ 76,822	\$ 36.806	\$ 222,594	•	•	•	•	, en	\$ 105,316	•	
donations	•	•	•	•	•	•	•	7 917	٠	•	•	6.489
Cash paid for satartes												•
and finges	(65,930)	(42,037)	(9,045)	(202,966)	٠	•	•	(479)	88	(26,781)	(4,016)	(108)
Cash paid to suppliers	(362,276)	(3.083)	(7.274)	(58,807)	•	(2,472)	(6.046)	(5,341)	(1,073)	(31,647)	(12,526)	
Interest earned	•			•	٠	8	• •	•			28	343
Cash paid to Edu Com	ı	•	,	1	•	•	•	•	٠	(41, 299)	•	٠
Other receipts	11,280		9,124	237	•	٠	٠	247	57	149	•	286
Transfers infout	32,240	(3,172)	21,590	6,405	•	13,583	(20,969)	(46,361)	(30,297)	(10,862)	4.642	5.825
Net cash provided (used) by operating					j 					!		
activities	5,981	28.530	51,201	(32,537)	7.28 26.	1.188 188	(27.015)	4 023	(31,412)	(5.124)	(11.619)	12,142
CASH FLOWS FROM INVESTING ACTIVITIES					į	•	;					
Purchase of fixed assets	1 *	(3.387)	(8.697)			, ,	ET8 ,	٠,		(2,100)		
Net cash (used) provided by investing activities	-	(3.367)	(8.697)	•	7.883	•	813	-	ļ.	(2,100)		•
NET INCREASE (DECREASE) IN CASH	5,981	25,163	42,504	(32,537)	678	11,180	(26.202)	(44,022)	(31,412)	(7,224)	(11,619)	12,142
CASH, beginning of year	25,163		(32,537)		(678)	(11,858)	26.202	70.224	31,412	38,636	31.888	19,746
CASH, end of year	31,144	25,163	2967	(32,637)	j	(678)	1	26,202	•	31,412	20.269	31,888

Continued on next page.

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA STATEMENTS OF CASH FLOWS - CONTINUED FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

-	5003			٠	\$ 7,118		٠	•	•		5,825		•		(801)		•		*		•	·			•	12.142
AIMM	2010				\$(16,261)				•		4,642		•				•		•		•		•			(11,619)
ONS AND	5003				\$ (34,893)		9,852		72,563		50,750		•		857		•		(1,342)		(61,612)		(41,299)		;	(5,124)
SAVE OUR SONS AND DAUGHTERS	2010				\$ (28,228)		4,643		,		(1,736)		27		(857)		•		(66)		(5, 192)		•		;	(31,412)
	5003				\$ (10,860)		250		7,912		15,090		1		5.516		•		(479)		(61,451)		•			(44,022)
SAVE	2010				\$ (14,774)		•		•		4		•		(6,046)		•		•		(6, 195)		•		; ;	(27,015)
TBART	2009				\$ (2,278)		2,341	,	1		29,684		•		(2,466)		•		•		(16,101)		•		•	11,180
PROJEC	2010 2009				\$ (5,561)		•		•				•		•		•		•		(1,644)		•			(7,205)
TE RIATION	5005	•			\$ (6,599)		٠		(36,809)		1		•		4.418		•		48		6,405		•			(32,537)
STATE	2010				\$ 15,013		2,591		36,809		(272)		•		(4,418)		•	,	(48)		1,526		•			21,201
၁၂၃	2003				\$ 21,142		8		(38.318)		٠		•		13,053		•		1,149		31,410		•			28.530
21 ⁸¹ CCLC	2010				\$ 19,969		1,122		(71.713)		•		•		(883)		49,288		(263)		8,871		•			188'5
		RECONCILIATION OF INCREASE (DECREASE) IN NET ASSETS	TO NET CASH PROVIDED (USED) BY OPERATING	ACTIVITIES Increase (decrease) in net	assets	Adjustments to reconcile:	Depreciation	(Increase) decrease in	receivables	(Increase) decrease in due	from accounts	(Increase) decrease in	other receivables	Increase (decrease) in	accounts payable	Increase (decrease) in	wages payable	Increase (decrease) in	payroll liabilities	Increase (decrease) in due	to accounts	Increase (decrease) in due	to Edu Com	Net cash provided	(used) by operating	activités

The accompanying notes are an integral part of these financial statements.

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2010 AND 2009

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. NATURE OF ACTIVITIES

St. Landry Community Services, Inc. is a nonprofit corporation whose primary purpose is to encourage the formation and maintenance of two-parent families through the provision of supervised, structured out-of-school activities for students. The program provides homework assistance to approximately one hundred fifty students ages nine through fourteen. Support for St. Landry Community Services, Inc. comes primarily from the State of Louisiana and the Louisiana Department of Education.

B. BASIS OF ACCOUNTING

The financial statements of St. Landry Community Services, Inc., have been prepared on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Purchases of operating supplies are regarded as expenditures at the time purchased and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year, unless material.

C. PROPERTY AND EQUIPMENT

Fixed assets are recorded at cost. Donated assets are recorded at fair market value. Such donated assets are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Depreciation is computed using the straight-line method based on the estimated useful life of each asset. Average lives for video libraries, and office furniture and equipment are estimated to be 5-7 years. Maintenance and repairs are charged to operations when incurred.

D. ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

E. INCOME TAXES

St. Landry Community Services, Inc. is a nonprofit corporation exempt from income taxes under the Internal Revenue Code Section 501(c)(3) and similar provisions of the State Code. Therefore, no provision for income taxes has been made. At December 4, 2007, the Internal Revenue Service determined that St. Landry Community Services, Inc. is exempt under section 501(c)(3) with public charity status under section 170(b)(1)(A)(vi). As such, contributions to St. Landry Community Services, Inc. are deductible under section 170 of the Code.

F. BUDGET ACCOUNTING

St. Landry Community Services, Inc., prepares a budget on the cash basis which is approved by the funding agency.

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2010 AND 2009

NOTE (1) - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

G. STATEMENTS OF CASH FLOWS

For purposes of reporting the statements of cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents.

H. COMPENSATED ABSENCES

Annual leave of fifteen (15) working days with pay is granted to the Coordinator and ten (10) working days with pay to the Secretary/Receptionist. Annual leave for all employees is required to be used by December of each year. There is no carry-over of annual leave.

All employees are entitled to a maximum of ten (10) days absences per year for sick leave. Any unused days shall be accumulated up to twenty (20) days a year. Employees are not paid for accumulated sick leave.

I. CONTRIBUTIONS

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

J. MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the accompanying statement of financial position are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE (2) - CASH

The book value of cash and cash equivalents for June 30, 2010 and 2009 consist of the following:

	2010	2009
Cash in noninterest-bearing accounts		
State Appropriation	\$ 9,967	\$(32,537)
Project Bart	•	(678)
Save (I	•	26,202
Save Our Sons and Daughters	-	31,412
21st CCLC	31,144	25,163
	41,111	49,562
Cash in interest-bearing accounts	·	•
AIMM	20,269	31,888
,	61,380	81,450

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2010 AND 2009

NOTE (3) - RETIREMENT PLAN

Employees of St. Landry Community Services, Inc. are on the Social Security Retirement System.

NOTE (4) - OFFICE FURNITURE AND EQUIPMENT

The following is a summary of office furniture and equipment at June 30, 2010 and 2009:

				ST	ATE					SAVE OUR	SONS AND		
		21 ³¹ C	CLC	APPRO	PRIATION	PROJE	CT BART	SA	VE II	DAUG	HTERS	AB	IM.
		2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
Books Video library Office furniture and equipment		\$ - 3,367	\$ - 3,367	s -	\$.	\$ -	s •	s <i>-</i>	\$.	\$ - 30,591	\$ 9,234 30,591	\$ -	s -
at cost or fair market value Accumulated depreciation		(1,216)	(94)	13,356		*	12,105		1,001	85,750 (113,780)	76,518 (109,137)		-
	Net	2,151	3,273	6,106			7,883		813	2,581	7,204	<u>.</u>	
Depreciation expense		\$1,122	\$ 94	\$ 2,591	\$ -		\$ 2,341	<u>s -</u>	\$ 250	\$ 4,643	\$ 9,852	\$.	\$ -

NOTE (5) - TEMPORARILY RESTRICTED NET ASSETS

St. Landry Community Services, Inc. received a grant in the prior year through the Federal program called "Temporary Assistance for Needy Families" (TANF), CFDA #93.558. The objective of the Community Services program is to provide homework assistance and after school tutoring to students of ages nine through fourteen. The grant is reimbursed to St. Landry Community Services, Inc. based on the number of students and contact hours submitted. TANF funds were received in the fund called Save Our Sons and Daughters.

The prior year's State Appropriation is accounted for in the State Appropriation Fund. The 21st CCLC Fund accounts for a grant received from the Louisiana Department of Education. The grant is for a 21st Century Community Learning Center Grant. The objective is to provide students in grades pre-k through 12 with academic and enrichment opportunities during out-of-school hours. Programming will be aligned with students' regular academic programs. Services are also provided to families of participating students.

Money previously accumulated for the First Federal Cooperative Credit Union was approved for reallocation in September, 2009. The new program is Assistance in Money Management (AIMM). The purpose of AIMM is to address income, debt, poverty and other financial matters in a complete program that is supportive of life goals and priorities and one that combines knowledge, education, possibilities, ideas, tactics, and strategies.

St. Landry Community Services, Inc. was granted permission from the State of Louisiana, Office of the Commissioner, Division of Administration to reallocate the Credit Union funds. Approval was granted since the proposal met the intent of the original agreement "to provide education and financial literacy network to disseminate and exchange financial information and ideas which will strengthen and help members help themselves."

ST, LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA NOTES TO FINANCIAL STATEMENTS JUNE 30, 2010 AND 2009

NOTE (6) - RISKS

St. Landry Community Services, Inc. receives the majority of its funds from the State of Louisiana and faces the risk that funding will not be continued.

At the end of the fiscal years, June 30, 2010 and June 30, 2009, St. Landry Community Services, Inc's bank balances were fully covered by FDIC insurance.

NOTE (7) - DEFICIT FUND BALANCE

The following fund had a deficit fund balance at June 30, 2010:

Special Revenue Fund State Appropriation

\$ (6599)

NOTE (7) - COMMITMENTS AND CONTINGENCIES

St. Landry Community Services, Inc. is involved in one litigation in which the entity may have some exposure, per correspondence from the attorney handling the case. Although the outcome of the lawsuit is not certain, in the opinion of the attorney, St. Landry Community Services, Inc. could possibly have exposure in the range of \$20,000 to \$30,000. These amounts have not been recorded on the books because of the uncertainty in the probability of the settlement.

NOTE (8) - PRIOR PERIOD ADJUSTMENT

Salaries were overstated in the year ended June 30; 2008 in the total amount of \$3,736 resulting in a prior period adjustment in the year ending June 30, 2009.

NOTE (9) - SUBSEQUENT EVENTS

Subsequent events were evaluated through March 31, 2011, which is the date the financial statements were available to be issued. As of March 31, 2011, there were no subsequent events noted.

Chizal S. Fontenot, CPA Jarnes L. Nicholson, Jr., CPA G. Kenneth Pavy, II, CPA Michael A. Roy, CPA Lisa Trouille Manuel, CPA Dana D. Quebedeaux, CPA



REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

John S. Dowling, CPA 1904-1984 John Newton Stout, CPA 1936-2005

Retired

Harold Dupre, CPA 1996 Dwight Ledoux, CPA 1998 Joel Lanclos, Jr., CPA 2003 Russell J. Stelly, CPA 2005

To the Board of Directors St. Landry Community Services, Inc. Opelousas, Louisiana

We have audited the financial statements of St. Landry Community Services, Inc., a nonprofit organization, as of and for the year ended June 30, 2010, and have issued our report thereon dated March 31,2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in <u>Government Auditing Standards</u>, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered St. Landry Community Services, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the St. Landry Community Services, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the St. Landry Community Services, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses, we identified one deficiency in internal control over financial reporting that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency described in the accompanying schedule of findings and responses to be a material weakness: 2010-1.

St. Landry Community Services, Inc. Opelousas, Louisiana Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Community Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matter that is required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and responses as item 2010-2.

This report is intended solely for the information and use of the board of directors, management, and the Louisiana State Department of Education and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Opelousas, Louisiana

March 31, 2011

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED JUNE 30, 2010

Section I - SUMMARY OF AUDIT RESULTS

- 1. The auditor's report expresses an unqualified opinion of the financial statements of St. Landry Community Services, Inc.
- 2. One significant deficiency disclosed during the audit of the financial statements is reported in the Schedule of Findings and Responses. This significant deficiency is reported as a material weakness.
- 3. One instance of noncompliance material to the financial statements of St. Landry Community Services, Inc., which would be required to be reported in accordance with <u>Government Auditing Standards</u>, was disclosed during the audit.
- 4. There was no single audit required under OMB Circular A-133.

Section II - 2010 FINDINGS - FINANCIAL STATEMENTS AUDIT

Internal Control

2010-1 Financial Statement Preparation and Adjustments

Condition: St. Landry Community Services, Inc. does not have staff with the training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including related notes.

Criteria: A reporting entity should be able to record financial transactions and prepare financial statements in accordance with GAAP without assistance from the auditor.

Cause: St. Landry Community Services, Inc. does not have staff with the training to record financial transactions or prepare financial statements in accordance with GAAP.

Effect: A number of audit adjustments were recorded and the audit firm was also required to assist management in the preparation of financial statements in accordance with GAAP.

Recommendation: St. Landry Community Services, Inc. should obtain training in generally accepted accounting principles.

Compliance

2010-2 Timely Submittal of Audit Report

Condition: St. Landry Community Services, Inc.'s audit report was not completed and transmitted to the Legislative Auditor within six months of the close of St. Landry Community Services, Inc.'s fiscal year.

Criteria: Louisiana Revised Statute 24:513 requires audits to be completed within six months of the close of the entity's fiscal year.

Cause: The completion of the audit was delayed due to St. Landry Community Services, Inc. submitting the information required to complete the audit late, and the CPA, who was to perform the audit, is sick and has been in the hospital.

Effect: The audit report was not submitted on a timely basis to the Legislative Auditor, which did not have a material effect on the financial statements.

Recommendation: We recommend that the audit of St. Landry Community Services, Inc. be submitted on a timely basis.

ST. LANDRY COMMUNITY SERVICES, INC. OPELOUSAS, LOUISIANA SCHEDULE OF PRIOR YEAR FINDINGS FOR THE YEAR ENDED JUNE 30, 2010

Section I - Internal Control and Compliance Material to the Financial Statements

2009-1 Inadequate Financial Statement Preparation

Repeat Comment

Section II - Internal Control and Compliance Material to Federal Awards

N/A

Section III - Management Letter

2009-2 Old Outstanding Checks

Corrective Action Taken

2009-3 Accounting Records

Corrective Action Taken



ST. LANDRY COMMUNITY SERVICES. INC.

217 N. Main St. Opelouses, Louisiana 70570 Phone: (337) 942-1040 Fax: (337) 942-1250

CORRECTIVE ACTION PLAN

Louisiana Legislative Auditor

The St .Landry Community Services, Inc. respectfully submits the following correction plan for the year ended June 30, 2010.

Name and address of independent public accounting firm: John S. Dowling & Company, P. O. Box 1549, Opelousas LA 70570.

Audit Period: Year ended June 30, 2010.

The findings from the 2010 audit report are discussed below. The findings are numbered consistently with the numbers assigned in the report.

FINDINGS-FINANCIAL STATEMENT AUDIT

2010-1 Financial Statement Preparation and Adjustment

Corrected Action Planned: Bookkeeper plan to obtain training in generally accepted accounting principles to be able to do the financial reports.

2010-2 Timely submittal of Audit Report

St. Landry Community Services, Inc. Bookkeeper plan to submit all paper work to the auditing firm by August 31, 2011 so we can get the audit submitted on a timely basis.

Contact Person Responsible for Corrective Action: Margaret RN Jackson

Margaret RN Jackson